



**NGQUSHWA
LOCAL
MUNICIPALITY
FINAL BUDGET**

2017/18-2019/20





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PART ONE

EXECUTIVE SUMMARY

In terms of section 227 of the Constitution, local government is entitled to an equitable share of nationally raised revenue to enable it to provide basic services and perform its allocated functions. The local government equitable share is an unconditional transfer that supplements the revenue raised by municipalities (including property rates and service charges). The equitable share provides funding for municipalities to deliver free basic services to poor households and subsidises the cost of administration and other core services for those municipalities that have the least potential to cover these.

The Constitution gives local government substantial own-revenue-raising powers (particularly through property rates and surcharges on services). Municipalities are expected to fund most of their own administrative costs and cross-subsidise basic services for indigent households. The budget must indicate all allocations from made to the municipality through Division of Revenue Act (DoRA).

In view of the aforementioned, the following budget indicators and tables represent a consolidated overview of the proposed 2017/18 Medium-term Revenue and Expenditure Framework for Ngqushwa Local Municipality:

Consolidated overview:

BUDGET INDICATORS 2017 / 2018

1 Introduction

Ngqushwa Municipality is in the process of the implementation of mScoa, being the new chart of accounts for all municipalities. This is an opportunity to align the budget to each function and individual items, and justifying the actual needs per item, for the 2017/2018 financial year.

2 National Treasury Circulars

Municipal Budget Circular no. 85 & 86 for the 2017/18 MTREF

Macroeconomic performance and projections 2015 to 2019

2015/16	2016/17	2017/18	2018/19	2019/20
4.6%	6.4%	6.4%	5.7%	5.6%

3 Local Government Bargaining Council

Collective Bargaining Council Agreement 2016/17 Financial Year - average CPI + 1%

The Budget pertaining to Employee Related Costs will be performed by the Budget Office in conjunction with HR. (Current as well as proposed new positions)

4 Insurance Council Assets

Insurance increase 10 %

5 ESKOM

Electricity tariff increase 8%

6 Amathole District Municipality

Water tariff increase 6.4 %

OPERATING BUDGET

Operating Budget	ORIGINAL BUDGET 2016/17	ADJUSTED BUDGET 2016/17	OPERATING BUDGET 2017/18
Total Revenue	R 167 419 100	R 167 925 596	R 138 739 969
Less: Operating Expenditure	R 158 959 333	R 166 262 534	R 137 143 786
Less: Capital Transfers	R 24 761 300	R 24 761 300	R 24 691 350
(Deficit)	(R 16 301 533)	(R 23 098 238)	(R 23 095 167)

Included in the abovementioned "Total Revenue" is an amount of R 24 691 350 that relates to MIG and DOE grants. The deficit amounts to R 23 095 167 which is less than the total of Non-cash items (Depreciation and Debt Impairment) R 23 098 238.

CAPITAL BUDGET

Capital Budget	ORIGINAL CAPITAL BUDGET 2016/17	ADJUSTED CAPITAL BUDGET 2016/17	CAPITAL BUDGET 2017/18
Capital Budget	R 31 517 284	R 31 551 733	R 30 401 022
Sources of Funding			
MIG/DOE	R 24 761 300	R 24 761 300	R 24 691 350
Own Funds	R 6 755 984	R 6 790 433	R 5 709 672
Total Cap Program	R 21 517 284	R 31 551 733	R 30 401 022

- The Total Revenue has decreased by **R 29 185 627** compared to 2016/17 Adjustments budget. This is caused by Revenue Cash-flow items included as Revenue to be collected in the previous financial year...
- The operating expenditure for 2017/18 financial year has decreased by **R 29 118 748**. The municipality had to adjust its operating expenditure to fall within its Revenue Budget.
- The capital budget has decreased by **R 1 150 711** for 2017/18 compared to Adjustment budget.

2. Purpose

The purpose of the report is to present the draft MTREF Budget for 2017-2018 financial year to Council for approval.

3. Legal and Statutory requirements

In terms of Section 16(2) of the MFMA 56 of 2003, the Mayor of a Municipality must for each financial year table the Annual budget at a Council meeting at least 90 days before the start of the financial year.

4. Recommendations:

It is recommended that:

- The Council of Ngqushwa Local Municipality approve and adopt in terms of section 16(2) of the Municipal Finance Management Act, (Act 56 of 2003):
- The final mScoa compliant budget of the Municipality for the financial year 2017/18 and single year capital appropriations as set out in the following tables:
- Table A2 - Budget Financial Performance (revenue and expenditure by standard classification)
- Table A3 - Budget Financial Performance (revenue and expenditure by municipal vote)
- Table A4 - Budget Financial Performance (revenue and expenditure)
- Table A5 – Budgeted Capitalization and funding
- Table A6 – Budget Statement of Financial Position
- Table A7 – Budget Statement of Cash Flow
- Table A8 – Budget Cash backed reserves reconciliation
- Table A9 – Budget Asset Management

The Council of Ngqushwa Local Municipality, act in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts the following with effect from 1 July 2017:

- 2017/2018 Final tariffs

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

Approve the following Final budget related Policies in line with section 17

(2) (e) when Annual Budget is tabled in terms of 16(2):

- Approved final reviewed budget policy
- Approved final reviewed virement policy
- Approved final reviewed Credit control, debt Collection, Impairment and Bad Debt Write Off policy
- Approved final reviewed Cash and Investment policy
- Approved final reviewed Expenditure policy
- Approved final Petty Cash policy
- Approved final reviewed Property rates policy
- Approved final reviewed Indigent policy
- Approved final reviewed Supply Chain Management policy
- Approved final reviewed Asset Management policy
- Approved final reviewed Insurance policy
- Approved final reviewed tariff policy, and
- Approved final reviewed subsistence and travel allowance policy

5. SUMMARY OF A1 SCHEDULES FOR 2017-2018

The table below indicates the financial performance of the Municipality i.e. revenue (excluding capital grants) and expenditure by type. Capital recognised capital are showed on the bottom of the table.

Table A1 Budget Summary

6. TARIFF SUMMARY 2017/18

- The Municipality is generating its internal revenue from rates, refuse, rentals and other sources.

2017/18 Tariff Increases:

- The estimated increase for draft tariffs for 2017/18 is at 6.4% as set by National Treasury, this percentage is in line with inflation rate.
- The tariffs depicted in the following tables are excluding VAT:

DRAFT TARIFF STRUCTURE 2017/2018

	TARIFFS		TARIFFS
	2016/2017	Increase 6.4%	2017/2018
1 RATES			
Annual rates of cent in the rand will be levied on all valued properties as follows.			
1.1 Commercial, Industrial and Special Properties	0.0170	6.4%	R 0.0181
1.2 Residential / Vacant land	0.0085	6.4%	R 0.0090
1.3 Municipal	0.0000	6.4%	R 0.0000
(NB. Municipal Buildings, Public Open Space & Municipal Public Service (exempted) Infrastructure must be totally exempt from rates)			
1.4 Farming			
1.4.1 Bona -fide agricultural land	0.0061	6.4%	R 0.0065
1.4.2 PIS (Public Infrastructure Services)	0.0022	6.4%	R 0.0023
1.4.3 Eco Tourism	0.0329	6.4%	R 0.0350
1.4.4 Game / Hunting	0.0329	6.4%	R 0.0350
1.4.5 Farms (with Housing or another non- agricultural property development)	0.0170	6.4%	R 0.0181
1.4.6 Other development – as per business in 1 above			
Farms (non-agricultural with mixed usage e.g school, clinics & Informals)	0.0170	6.4%	R 0.0181
1.5 Land with improvement (Government Properties)	0.0329	6.4%	R 0.0350
1.6 Vacant Land (Government Properties) including farms	0.0435	6.4%	R 0.0463
1.7 Informal properties (those without or secure title deeds) - exempted			
1.8 HIV/AIDS Households & Hospice - exempted			
1.9. Property Owners who are 100% indigent - exempted			
1.10 Property owners who are 60yrs or older & earn R42 000 or less per annum - exempted			
1.11 Bell/ Bodium/ Durban Mission/ Glenmore/ Gqumashe/ Newtondale/ Wooldridge/ Low Cost Housing/ - exempted (Government Properties are excluded and not Exempted)			
1.12 Places of Worship - exempted			

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2 REFUSE REMOVAL SERVICE	2016/2017		2017/2018
2.1 Refuse removal: Basic charge/month	R 26.00	6.4%	R 28
2.2 Refuse removal: Businesses/month	R 98.00	6.4%	R 104
2.3 Refuse removal: Households/month	R 72.00	6.4%	R 77
2.4 Nompumelelo Hospital	R 6 010.00	6.4%	R 6 395
2.5 Refuse removal flats (regarded as business)	R 98.00	6.4%	R 104
2.6 Mpekweni Beach Resort	R 4 971.00	6.4%	R 5 289
2.7 Fish River Sun	R 7 400.00	6.4%	R 7 874
2.8 B & B and Flats	R 98.00	6.4%	R 104
Exclusive of vat:			
3 CEMETERY FEES	2016/2017		2017/2018
3.1 Person resident in the town at the time of death			
3.2 Adult per site	R 308.00	6.4%	R 328
3.3 Child per site	R 100.00	6.4%	R 106
Digging of grave by the municipality	R 534.00	6.4%	R 568
For purposes of this publication "adult" means a person who at the time of death has reach the age of 12 years			
Exclusive of vat:			
4 HALL HIRE	2016/2017		2017/2018
4.1 Hamburg Hall Hire p/day	R 787.00	6.4%	R 837
4.2 Hamburg Hall Hire - Refundable deposit	R 267.00		R 284
4.3 Ncumisa Kondlo Indoor Sport Centre p/day	R 2 373.00	6.4%	R 2 525
4.4 Ncumisa Kondlo Indoor Sport Centre - Refundable deposit	R 900.00		R 900
Exclusive of vat:			
5 POUND FEES	2016/2017		2017/2018
<u>Transport fee for all animals</u>			
5.1 Delivery to the pound one or more to the pound, per km	R 9.00	6.4%	R 10
5.2 Herding by private person, per km	R 6.00	6.4%	R 6
<u>Subsistence Fee (per Head, per Day)</u>			
5.3 Horses , Donkey, Pigs, Sheep and Goats	R 16.00	6.4%	R 17
<u>Pound Fees (Per Herd)</u>			
5.4 Horses , Donkey, Pigs, Sheep and Goats	R 35.00	6.4%	R 37
5.5 Sheep and Goats	R 19.00	6.4%	R 20
Exclusive of vat:			
6 BUILDING INSPECTION FEES	2016/2017		2017/2018
6.1 Dwelling	R 3 185.00	6.4%	R 3 389
6.2 Outbuilding	R 2 647.00	6.4%	R 2 816
6.3 Flat,Townhouse and Hotels	R 3 565.00	6.4%	R 3 793
6.4 Shops	R 3 564.00	6.4%	R 3 792
6.5 Offices	R 3 564.00	6.4%	R 3 792
6.6 Carports	R 930.00	6.4%	R 990
6.7 Pools	R 930.00	6.4%	R 990
6.8 Patios,Pergolas and Sun Decks	R 930.00	6.4%	R 990
<u>Factories and warehouses:</u>			
6.9 First 5000m2	R 2 374.00	6.4%	R 2 526
6.10 Over 5000m2	R 2 001.00	6.4%	R 2 129
6.11 Drainage only plans	R 918.00	6.4%	R 977
6.12 Street Deposit	R 169.00	6.4%	R 180
6.13 Minimum Building Plan fee Excl. VAT	R 995.00	6.4%	R 1 059
Exclusive of vat:			

PART TWO

7. EC126 A1 SCHEDULE 2017-2018

Preparation Instructions	
Municipality Name:	EC126 Ngqushwa
CFO Name:	V C Makadama
Tel:	040 6733 005
Fax:	040 6733 771
E-Mail:	VMakadama@ngqushwamuni.gov.za
Budget for MTREF starting:	2017
Budget Year:	2017/18
Does this municipality have Entities?	No
If YES: Identify type of report:	Parent Municipality
<div>LGDB Export</div> <div>Name Votes & Sub-Votes</div>	

NGQUSHWA LOCAL MUNICIPALITY FINAL BUDGET FOR 2017-2018

7 TOWN PLANNING FEES		2016/2017		2017/2018
7.1	Land Use Application Type	R 1 629.00	6.4%	R 1 733
	<u>Rezoning Application</u>			
7.2	Erven 0 – 2500 m2	R 1 629.00	6.4%	R 1 733
7.3	Erven 2501 – 5000 m2	R 2 584.00	6.4%	R 2 749
7.4	Erven 5001 – 10 000 m2	R 5 056.00	6.4%	R 5 380
7.5	Erven 1 ha – 5 ha	R 9 832.00	6.4%	R 10 461
7.6	Erven over 5 ha	R 14 343.00	6.4%	R 15 261
7.7	Advertising Fees	R 1 124.00	6.4%	R 1 196
	<u>Application for departure from building lines and Spaza Shop application fees:</u>			
7.8	Erven smaller than 500 m2	R 236.00	6.4%	R 251
7.9	Erven 500 – 750m2	R 457.00	6.4%	R 486
7.10	Erven larger than 750 m2	R 915.00	6.4%	R 974
7.11	Departures other than building lines and spaza shops	R 1 629.00	6.4%	R 1 733
7.12	Advertising fee for temporary departures	R 1 629.00	6.4%	R 1 733
	<u>Application for subdivision – application fees</u>			
7.13	Basic Fees	R 1 629.00	6.4%	R 1 733
7.14	Advertisement fee	R 10 038.00	6.4%	R 10 680
7.15	Application for cell mast	R 247.00	6.4%	R 263
7.16	Zoning Certificate	R 64.00	6.4%	R 68
7.17	Extension of time	R 353.00	6.4%	R 376
7.18	Amendments to existing	R 1 629.00	6.4%	R 1 733
7.19	Spatial Development Framework Documents	R 112.00	6.4%	R 119
7.20	Town Planning Scheme – Document	R 112.00	6.4%	R 119
	Exclusive of vat:			
8 GENERAL TARIFFS		2016/2017		2017/2018
8.1	Clearance certificate	R 85.00	6.4%	R 90
8.2	Valuation certificate	85.00	6.4%	R 90
8.3	Dishonoured cheques			

Note The tariffs have been increased by 6.4% as per the circular 86 from National Treasury

EC126 Ngqushwa - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousands										
Financial Performance										
Property rates	-	-	-	-	-	-	-	23 322	29 922	31 072
Service charges	-	-	-	-	-	-	-	717	760	804
Investment revenue	-	-	-	-	-	-	-	2 566	2 717	3 875
Transfers recognised - operational	-	-	-	-	-	-	-	79 014	80 721	81 999
Other own revenue	-	-	-	-	-	-	-	8 429	9 833	11 788
Total Revenue (excluding capital transfers and contributions)	-	-	-	-	-	-	-	114 049	123 953	129 537
Employee costs	-	-	-	-	-	-	-	62 514	64 946	69 467
Remuneration of councillors	-	-	-	-	-	-	-	8 913	8 140	8 741
Depreciation & asset impairment	-	-	-	-	-	-	-	19 898	20 032	21 996
Finance charges	-	-	-	-	-	-	-	881	931	983
Materials and bulk purchases	-	-	-	-	-	-	-	2 047	3 161	3 267
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-	-	42 891	51 439	50 967
Total Expenditure	-	-	-	-	-	-	-	137 144	148 648	155 421
Surplus/(Deficit)	-	-	-	-	-	-	-	(23 095)	(24 695)	(25 884)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	24 691	25 934	27 246
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-	1 596	1 239	1 362
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	-	-	-	-	-	1 596	1 239	1 362
Capital expenditure & funds sources										
Capital expenditure	-	-	-	-	-	-	-	30 401	32 841	34 211
Transfers recognised - capital	-	-	-	-	-	-	-	24 691	27 131	28 501
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	5 710	5 710	5 710
Total sources of capital funds	-	-	-	-	-	-	-	30 401	32 841	34 211
Financial position										
Total current assets	-	-	-	-	-	-	-	34 393	34 477	35 026
Total non current assets	-	-	-	-	-	-	-	232 334	259 253	285 355
Total current liabilities	-	-	-	-	-	-	-	34 661	32 563	30 144
Total non current liabilities	-	-	-	-	-	-	-	9 868	9 868	9 868
Community wealth/Equity	-	-	-	-	-	-	-	222 198	251 298	280 369
Cash flows										
Net cash from (used) operating	-	-	-	-	-	-	-	29 791	15 510	23 785
Net cash from (used) investing	-	-	-	-	-	-	-	(30 029)	(32 525)	(33 815)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	-	-	-	-	-	-	-	963	(16 052)	(26 082)
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	1 201	802	850
Application of cash and investments	-	-	-	-	-	-	-	8 151	851	(7 419)
Balance - surplus (shortfall)	-	-	-	-	-	-	-	(6 950)	(48)	8 268
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	232 334	232 334	259 253	285 355
Depreciation	-	-	0	-	-	-	19 898	19 898	21 032	21 996
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-	-	2 047	2 047	3 161	3 267
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	1 176	1 176	1 246	1 318
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	3	3	3	3

EC126 Ngqushwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional										
<i>Governance and administration</i>		-	-	-	-	-	-	138 017	148 316	155 121
Executive and council		-	-	-	-	-	-	113 690	-	-
Finance and administration		-	-	-	-	-	-	24 328	148 316	155 121
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	1	-	-
Community and social services		-	-	-	-	-	-	1	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	4	1 572	1 663
Planning and development		-	-	-	-	-	-	4	17	18
Road transport		-	-	-	-	-	-	-	1 555	1 645
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	717	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	717	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	-	-	-	-	-	138 740	149 887	156 783
Expenditure - Functional										
<i>Governance and administration</i>		-	-	-	-	-	-	100 448	107 319	111 876
Executive and council		-	-	-	-	-	-	28 142	30 513	32 307
Finance and administration		-	-	-	-	-	-	69 099	73 388	75 927
Internal audit		-	-	-	-	-	-	3 207	3 418	3 641
<i>Community and public safety</i>		-	-	-	-	-	-	6 280	3 697	3 918
Community and social services		-	-	-	-	-	-	3 968	826	887
Sport and recreation		-	-	-	-	-	-	-	851	914
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	2 311	2 019	2 117
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	19 151	25 389	28 921
Planning and development		-	-	-	-	-	-	5 942	10 249	10 723
Road transport		-	-	-	-	-	-	13 210	15 140	16 197
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	9 225	10 236	10 945
Energy sources		-	-	-	-	-	-	1 980	2 688	2 848
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	7 245	7 548	8 097
<i>Other</i>	4	-	-	-	-	-	-	2 039	2 008	1 761
Total Expenditure - Functional	3	-	-	-	-	-	-	137 144	149 648	155 421
Surplus/(Deficit) for the year		-	-	-	-	-	-	1 596	1 239	1 362

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

EC126 Ngqushwa - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Revenue - Functional										
Municipal governance and administration		-	-	-	-	-	-	138 017	148 316	155 121
Executive and council		-	-	-	-	-	-	113 690	-	-
Mayor and Council		-	-	-	-	-	-	113 690	-	-
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	24 326	148 316	155 121
Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	372	-	-
Budget and Treasury Office		-	-	-	-	-	-	23 338	148 316	155 121
Finance		-	-	-	-	-	-	-	-	-
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	74	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-
Property Services		-	-	-	-	-	-	543	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	9	-	-
Community and social services		-	-	-	-	-	-	1	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	1	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Beeches and Jetties		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	4	1 572	1 663
Planning and development		-	-	-	-	-	-	4	17	10
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		-	-	-	-	-	-	-	57	18
Project Management Unit		-	-	-	-	-	-	-	-	-
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	1 533	1 645
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	1 535	1 645
Pounds		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		-	-	-	-	-	-	717	-	-
Energy sources		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	717	-	-
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		-	-	-	-	-	-	717	-	-
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	-	-	-	-	-	138 740	149 867	156 783

Expenditure - Functional									
Municipal governance and administration									
Executive and council	-	-	-	-	-	-	108 448	107 319	111 876
Mayor and Council	-	-	-	-	-	-	28 142	30 513	32 307
Municipal Manager, Town Secretary and Chief Executive	-	-	-	-	-	-	16 608	10 582	11 284
Finance and administration	-	-	-	-	-	-	11 535	19 931	21 043
Administrative and Corporate Support	-	-	-	-	-	-	69 099	73 366	75 927
Asset Management	-	-	-	-	-	-	9 644	14 186	14 899
Budget and Treasury Office	-	-	-	-	-	-	2 216	1 497	1 564
Finance	-	-	-	-	-	-	46 087	46 315	47 342
Fleet Management	-	-	-	-	-	-	2 703	-	-
Human Resources	-	-	-	-	-	-	5 008	7 731	8 203
Information Technology	-	-	-	-	-	-	3 440	3 659	3 890
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	3 207	3 418	3 641
Community and public safety	-	-	-	-	-	-	3 207	3 418	3 641
Community and social services	-	-	-	-	-	-	6 280	3 697	3 918
Aged Care	-	-	-	-	-	-	3 968	828	847
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	769	826	887
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	-	-	-	-	-	-	3 199	-	-
Consumer Protection	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	851	914
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Recreational Facilities	-	-	-	-	-	-	-	851	914
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	2 311	2 019	2 117
Housing	-	-	-	-	-	-	2 311	2 059	2 117
Informal Settlements	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	-	-	-	-	-	19 151	23 389	28 921
Planning and development	-	-	-	-	-	-	5 942	10 249	10 723
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	1 513	1 900	1 992
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	1 580	2 668	2 734
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City	-	-	-	-	-	-	1 015	3 073	3 219
Project Management Unit	-	-	-	-	-	-	1 833	2 608	2 779
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	-	-	-	-	-	-	13 210	15 148	16 197
Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	5 184	5 617	6 050
Pounds	-	-	-	-	-	-	318	347	380
Public Transport	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	7 709	9 178	9 767
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	-	-	-	-	-	-	9 225	10 236	10 945
Energy sources	-	-	-	-	-	-	1 980	2 688	2 848
Electricity	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	-	-	-	-	-	-	1 980	2 688	2 848
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	7 245	7 548	8 097
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	7 245	7 548	8 097
Solid Waste Removal	-	-	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 039	2 068	1 781
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	-	-	-	-	137 144	148 648	155 421
Surplus/(Deficit) for the year	-	-	-	-	-	-	1 598	1 239	1 382

EC126 Ngqushwa - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
Revenue by Vote	1									
Vote 1 - Council General		-	-	-	-	-	-	113 690	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	24 254	148 316	155 121
Vote 4 - Corporate Services		-	-	-	-	-	-	74	-	-
Vote 5 - Community & Social Services		-	-	-	-	-	-	722	1 572	1 663
Vote 6 - Technical services		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	-	-	-	-	-	136 740	149 887	156 783
Expenditure by Vote to be appropriated	1									
Vote 1 - Council General		-	-	-	-	-	-	16 608	10 582	11 264
Vote 2 - Municipal Manager		-	-	-	-	-	-	14 742	23 349	24 685
Vote 3 - Budget and Treasury		-	-	-	-	-	-	48 303	47 813	48 936
Vote 4 - Corporate Services		-	-	-	-	-	-	18 962	25 575	26 991
Vote 5 - Community & Social Services		-	-	-	-	-	-	26 690	26 511	27 770
Vote 6 - Technical services		-	-	-	-	-	-	11 839	14 818	15 775
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	-	-	-	-	-	137 144	148 648	155 421
Surplus/(Deficit) for the year	2	-	-	-	-	-	-	1 596	1 239	1 362

EC126 Ngqushwa - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue By Source												
Property rates	2	-	-	-	-	-	-	-	-	23 322	29 922	31 072
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	717	760	804
Service charges - other												
Rental of facilities and equipment										543	575	609
Interest earned - external investments										2 566	2 717	3 875
Interest earned - outstanding debtors										4 125	5 275	6 965
Dividends received												
Fines, penalties and forfeits										836	885	936
Licences and permits										1 773	1 878	1 987
Agency services										483	512	542
Transfers and subsidies										79 014	80 721	81 999
Other revenue	2	-	-	-	-	-	-	-	-	297	314	332
Gains on disposal of PPE										372	394	417
Total Revenue (excluding capital transfers and contributions)			-	-	-	-	-	-	-	114 049	123 953	129 537
Expenditure By Type												
Employee related costs	2	-	-	-	-	-	-	-	-	62 514	64 946	69 467
Remuneration of councillors										8 913	8 140	8 741
Debt impairment	3									3 200	3 200	3 200
Depreciation & asset impairment	2	-	-	-	-	-	-	-	-	19 898	20 032	21 996
Finance charges										881	931	983
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-	-
Other materials	8									2 047	3 161	3 267
Contracted services		-	-	-	-	-	-	-	-	15 350	14 824	14 205
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	-	-	-	-	-	-	-	-	24 341	33 415	33 562
Loss on disposal of PPE												
Total Expenditure			-	-	-	-	-	-	-	137 144	148 648	155 421
Surplus/(Deficit)			-	-	-	-	-	-	-	(23 095)	(24 695)	(25 884)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)										24 591	25 934	27 246
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)												
Surplus/(Deficit) after capital transfers & contributions			-	-	-	-	-	-	-	1 596	1 239	1 362
Taxation												
Surplus/(Deficit) after taxation			-	-	-	-	-	-	-	1 596	1 239	1 362
Attributable to minorities												
Surplus/(Deficit) attributable to municipality			-	-	-	-	-	-	-	1 596	1 239	1 362
Share of surplus/ (deficit) of associate	7											
Surplus/(Deficit) for the year			-	-	-	-	-	-	-	1 596	1 239	1 362

EC126 Ngqushwa - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Technical services		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 3 - Budget and Treasury		-	-	-	-	-	-	-	594	629	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	3 362	2 418	1 500
Vote 5 - Community & Social Services		-	-	-	-	-	-	-	1 652	2 169	3 220
Vote 6 - Technical services		-	-	-	-	-	-	-	24 793	27 625	29 491
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	30 401	32 841	34 211
Total Capital Expenditure - Vote		-	-	-	-	-	-	-	30 401	32 841	34 211
Capital Expenditure - Functional											
Governance and administration		-	-	-	-	-	-	-	3 956	3 047	1 500
Executive and council											
Finance and administration									3 956	3 047	1 500
Internal audit									-	-	-
Community and public safety		-	-	-	-	-	-	-	1 287	1 818	2 550
Community and social services									350	900	1 500
Sport and recreation									618	480	590
Public safety											
Housing									319	438	460
Health											
Economic and environmental services		-	-	-	-	-	-	-	22 158	24 976	27 161
Planning and development									365	351	670
Road transport									21 793	24 625	26 491
Environmental protection											
Trading services		-	-	-	-	-	-	-	3 000	3 000	3 000
Energy sources									3 000	3 000	3 000
Water management											
Waste water management											
Waste management											
Other											
Total Capital Expenditure - Functional	3	-	-	-	-	-	-	-	30 401	32 841	34 211
Funded by:											
National Government									24 691	27 131	28 501
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	24 691	27 131	28 501
Public contributions & donations	5										
Borrowing	6										
Internally generated funds									5 710	5 710	5 710
Total Capital Funding	7	-	-	-	-	-	-	-	30 401	32 841	34 211

EC126 Ngqushwa - Table A6 Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Current assets											
Cash									1 201	802	850
Call investment deposits	1	-	-	-	-	-	-	-	-	-	-
Consumer debtors	1	-	-	-	-	-	-	-	7 828	8 290	8 771
Other debtors									25 028	25 028	25 028
Current portion of long-term receivables									68	72	76
Inventory	2								269	285	302
Total current assets		-	-	-	-	-	-	-	34 393	34 477	35 026
Non current assets											
Long-term receivables											
Investments											
Investment property									37 952	37 952	37 952
Investment in Associate											
Property, plant and equipment	3	-	-	-	-	-	-	-	193 816	220 276	246 317
Agricultural											
Biological											
Intangible									566	1 025	1 086
Other non-current assets									0	0	0
Total non current assets		-	-	-	-	-	-	-	232 334	259 253	285 355
TOTAL ASSETS		-	-	-	-	-	-	-	266 727	293 730	320 381
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	-	-	-	-	-	-	-	6 610	8 563	10 626
Consumer deposits											
Trade and other payables	4	-	-	-	-	-	-	-	28 051	24 001	19 518
Provisions											
Total current liabilities		-	-	-	-	-	-	-	34 661	32 563	30 144
Non current liabilities											
Borrowing		-	-	-	-	-	-	-	7 020	7 020	7 020
Provisions		-	-	-	-	-	-	-	2 848	2 848	2 848
Total non current liabilities		-	-	-	-	-	-	-	9 868	9 868	9 868
TOTAL LIABILITIES		-	-	-	-	-	-	-	44 529	42 432	40 012
NET ASSETS	5	-	-	-	-	-	-	-	222 198	251 298	280 369
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									222 198	251 298	280 369
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	222 198	251 298	280 369

EC126 Ngqushwa - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates									16 337	23 938	29 518
Service charges									430	608	764
Other revenue									2 673	3 331	4 185
Government - operating	1								79 014	80 721	81 999
Government - capital	1								24 691	25 934	27 246
Interest									20 690	6 393	10 298
Dividends									-	-	-
Payments											
Suppliers and employees									(113 165)	(124 485)	(129 242)
Finance charges									(881)	(931)	(983)
Transfers and Grants	1								-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	29 791	15 510	23 785
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									372	315	396
Decrease (increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets									(30 401)	(32 841)	(34 211)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	-	(30 029)	(32 525)	(33 815)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing									-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing									-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	(238)	(17 015)	(10 029)
Cash/cash equivalents at the year end:	2	-	-	-	-	-	-	-	1 201	963	(16 052)
		-	-	-	-	-	-	-	963	(16 052)	(26 082)

EC126 Ngqushwa - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	963	(16 052)	(26 082)
Other current investments > 90 days		-	-	-	-	-	-	-	238	16 855	26 931
Non current assets - investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		-	-	-	-	-	-	-	1 201	802	850
Application of cash and investments											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	-	-	-	-	-	-	-	8 151	851	(7 419)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		-	-	-	-	-	-	-	8 151	851	(7 419)
Surplus(shortfall)		-	-	-	-	-	-	-	(6 950)	(48)	8 268

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	-	-	-	30 401	30 401	32 841
Roads Infrastructure		-	-	-	-	-	-	16 370	16 370	19 028
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	3 000	3 000	3 000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	19 370	19 370	22 028
Community Facilities		-	-	-	-	-	-	6 429	6 429	6 210
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	6 429	6 429	6 210
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	329	329	329
Other Assets		-	-	-	-	-	-	329	329	329
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	674	674	674
Intangible Assets		-	-	-	-	-	-	674	674	674
Computer Equipment		-	-	-	-	-	-	61	61	61
Furniture and Office Equipment		-	-	-	-	-	-	256	256	256
Machinery and Equipment		-	-	-	-	-	-	882	882	882
Transport Assets		-	-	-	-	-	-	2 400	2 400	2 400
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-						

Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	-	-	-	-	-	-	-	-	-
Roads Infrastructure	-	-	-	-	-	-	16 370	16 370	19 028
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	3 000	3 000	3 000
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	19 370	19 370	22 028
Community Facilities	-	-	-	-	-	-	6 429	6 429	6 210
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	6 429	6 429	6 210
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	329	329	329
Other Assets	-	-	-	-	-	-	329	329	329
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	674	674	674
Intangible Assets	-	-	-	-	-	-	674	674	674
Computer Equipment	-	-	-	-	-	-	61	61	61
Furniture and Office Equipment	-	-	-	-	-	-	256	256	256
Machinery and Equipment	-	-	-	-	-	-	882	882	882
Transport Assets	-	-	-	-	-	-	2 400	2 400	2 400
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	-	-	-	-	-	-	30 401	30 401	32 841

[illegible]

EC126 Ngqushwa - Table A10 Basic service delivery measurement

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	4 900	4 900	4 900
<i>Minimum Service Level and Above sub-total</i>								4 900	4 900	4 900
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>								-	-	-
Total number of households	5	-	-	-	-	-	-	4 900	4 900	4 900
Refuse:										
Removed at least once a week		-	-	-	-	-	-	800	800	800
<i>Minimum Service Level and Above sub-total</i>								800	800	800
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	3 000	3 000	3 000
Using own refuse dump		-	-	-	-	-	-	404	404	404
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>								3 404	3 404	3 404
Total number of households	5	-	-	-	-	-	-	4 204	4 204	4 204
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided										
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Electricity (kwh per household per month)								50	50	50
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and Impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	1 176	1 246	1 318
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6							1 176	1 246	1 318

[illegible][illegible]

EC126 Ngqushwa - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

2017/18 Requested Supporting Table C16 Supporting detail to Budgeted Financial Position											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
<u>Call investment deposits</u>											
Call deposits											
Other current investments											
Total Call investment deposits	2	-	-	-	-	-	-	-	-	-	-
<u>Consumer debtors</u>											
Consumer debtors									7 628	8 290	8 771
Less: Provision for debt impairment											
Total Consumer debtors	2	-	-	-	-	-	-	-	7 628	8 290	8 771
<u>Debt impairment provision</u>											
Balance at the beginning of the year											
Contributions to the provision											
Bad debts written off											
Balance at end of year		-	-	-	-	-	-	-	-	-	-
<u>Property, plant and equipment (PPE)</u>											
PPE at cost/valuation (excl. finance leases)									193 816	220 276	246 317
Leases recognised as PPE	3										
Less: Accumulated depreciation											
Total Property, plant and equipment (PPE)	2	-	-	-	-	-	-	-	193 816	220 276	246 317
LIABILITIES											
<u>Current liabilities - Borrowing</u>											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities									6 610	8 563	10 626
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	6 610	8 563	10 626
<u>Trade and other payables</u>											
Trade and other creditors									28 051	24 001	19 518
Unspent conditional transfers											
VAT											
Total Trade and other payables	2	-	-	-	-	-	-	-	28 051	24 001	19 518
<u>Non current liabilities - Borrowing</u>											
Borrowing	4								7 020	7 020	7 020
Finance leases (including PPP asset element)											
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	7 020	7 020	7 020
<u>Provisions - non-current</u>											
Retirement benefits											
List other major provision items											
Refuse landfill site rehabilitation											
Other									2 848	2 848	2 848
Total Provisions - non-current		-	-	-	-	-	-	-	2 848	2 848	2 848
CHANGES IN NET ASSETS											
<u>Accumulated Surplus/(Deficit)</u>											
Accumulated Surplus/(Deficit) - opening balance									220 601	271 406	306 063
GRAP adjustments											
Restated balance		-	-	-	-	-	-	-	220 601	271 406	306 063
Surplus/(Deficit)		-	-	-	-	-	-	-	1 596	1 239	1 362
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	-	-	-	-	-	-	-	222 198	272 645	307 425
<u>Reserves</u>											
Housing Development Fund											
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-	-	-	222 198	272 645	307 425

EC126 Nggushwa - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
KPA 1 GOOD GOVERNANCE AND PUBLIC PARTICIPATION										113 690	-	-
KPA 2 INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT										74	-	-
4 KPA 3 FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management processes culminating sound financial viability by 2017 and beyond									24 254	148 316	155 121
	To ensure effective, efficient and economical financial management processes culminating sound financial viability											
	By 2016/17 and beyond											
	To ensure and maintain an effective, efficient, fair, economical and compliant system of supply chain management in pursuit for clean administration by 2016/17 and beyond.											
KPA 4 LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY										722	1 572	1 663
KPA 5 INFRASTRUCTURE AND SERVICE DELIVERY												
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	138 740	149 887	156 783

EC126 Ngqushwa - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

2015/16 Medium Term Revenue & Expenditure Framework Strategic Objectives and Budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION										15 608	10 582	11 264
										14 742	23 349	24 685
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT										18 962	25 575	26 991
4.4 KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management processes culminating sound financial viability To ensure effective, efficient and economical financial management processes culminating sound financial viability By 2016/17 and beyond.									48 303	47 813	46 936
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY	To ensure and maintain an effective, efficient, fair, economical and compliant system of supply chain management in									26 690	26 511	27 770
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY										11 839	14 818	15 775
Allocations to other priorities												
Total Expenditure				1	-	-	-	-	-	137 144	148 648	155 421

EC126 Ngqushwa - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
KPA 1: GOOD GOVERNANCE AND PUBLIC PARTICIPATION		A										
		B										
		C										
KPA 2: INSTITUTIONAL TRANSFORMATION AND DEVELOPMENT		D								3 362	2 418	1 500
		E										
KPA 3: FINANCIAL VIABILITY AND MANAGEMENT	To ensure effective, economical and compliant financial management processes culminating sound financial viability By 2016/17 and beyond	F								594	529	
		G										
		H										
		I										
		J										
KPA 4: LOCAL ECONOMIC DEVELOPMENT AND COMMUNITY	To ensure and maintain an effective, efficient, fair, economical and compliant system of supply chain management in pursuit for	K								1 852	2 169	3 220
		L										
		M										
		N										
		O										
KPA 5: INFRASTRUCTURE AND SERVICE DELIVERY		P								24 793	27 625	29 491
3												
1				-	-	-	-	-	-	30 401	32 841	34 211

EC126 Ngqushwa - Supporting Table SA7 Measureable performance objectives[illegible]

EC128 Ngqushwa - Supporting Table SA8 Performance indicators and benchmarks

EC 128 Ngqushwa - Supporting Table SAs Performance Indicators and benchmarks											
Description of financial indicator	Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,6%	0,6%	0,6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	2,5%	2,2%	2,1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	-	-	-	-	-	-	-	1,0	1,1	1,2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	-	-	-	-	1,0	1,1	1,2
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	-	-	-	-	-	0,0	0,0	0,0
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	69,7%	80,0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	69,7%	80,0%	95,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	28,9%	26,9%	26,2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	2913,0%	-149,5%	-74,8%
<u>Other Indicators</u>											
Electricity Distribution Losses (Z)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (Z)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	54,8%	52,4%	53,8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	62,8%	59,0%	60,4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	1,8%	2,8%	2,5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	18,2%	18,9%	17,7%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	-	-	-	-	-	-	-	5,5	4,2	4,8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	133,9%	108,8%	104,3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	-	0,1	(1,8)	(2,8)

EC126 Ngqushwa Supporting Table EA10 Funding measurement

EC1792 Highways Supporting Table EA10 Funding measurement												
Description	MFRSA version	Ref	2017/18	2018/19	2019/20	Current Year 2019/21				2017/18 Medium Term Revenue & Expenditure Forecasts		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Capital Expenditure												
Continued expenditure at the year end R1000	18/17a	1	-	-	-	-	-	-	-	363	(16 852)	(28 882)
Cash + investments at the year end applications R1000	18/17a	2	-	-	-	-	-	-	-	(5 000)	(48)	6 368
Cash year end monthly employer/supplier payments	18/17a	3	-	-	-	-	-	-	-	0	(1 8)	(2 8)
Surplus/Deficit including depreciation offsets R1000	18/17a	4	-	-	-	-	-	-	-	1 288	1 238	1 382
Service charges net % change - minus CPXG target R1000	18/17a (2)	5	N/A	-5.2%	-1.2%	-16.3%	-15.2%	-15.2%	-1.2%	1.2%	21.4%	-2.7%
Cash receipts % of R1000 & Other revenue	18/17a (2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	48.9%	50.3%	73.7%
Cash receipt income as a % of total before revenue	18/17a (2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	13.3%	18.4%	38.2%
Capital payments % of total expenditure	18/17a 19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	105.0%	100.0%
Borrowing receipts % of capital expenditure (post transfers)	18/17a 8	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Craving % of Debt/repayment/repayment	18/17a 10	10	-	-	-	-	-	-	-	100.0%	104.7%	105.2%
Current consumer debtors % change - variable	18/17a 11	11	N/A	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.4%	1.5%
Long term receivables % change - variable	18/17a 12	12	N/A	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
RAM % of Property Plant & Equipment	20/17a (2)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.1%	1.4%	1.3%
Asset revenue % of capital budget	20/17a (2)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Business												
1 Positive cash business indicative of business compliance - subject to 2												
2 Detail cash and investment applications (excluding non-cash business)												
3 Indicators of sufficient liquidity to meet average monthly operating payments												
4 Indicators of financial operational requirements												
5 Indicators of adherence to multi-annual targets (note to 2020/21 revenue not available for high capacity municipalities and later for other capacity classification)												
6 Detailed average cash collection forecasts as % of annual total revenue												
7 Detailed average revenue in total expenditure (should be 100%)												
8 Indicators of planned capital expenditure level & cash payment timing												
9 Indicators of compliance with borrowing rules for the capital budget - should not exceed 100% unless refinancing												
10 Substitution of business/Revenue alternative related to budget												
11 Indicators of revenue/Revenue alternative related to budget												
12 Indicators of revenue/Revenue alternative related to budget												
13 Indicators of revenue/Revenue alternative related to budget												
14 Indicators of revenue/Revenue alternative related to budget												
15 Indicators of revenue/Revenue alternative related to budget												
Supporting Information												
% net total service charges (total gross ratios)	18/17a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.0%	3.9%
% net Property Tax	18/17a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	30.3%	3.9%
% net Service charges - electricity revenue	18/17a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% net Service charges - water revenue	18/17a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% net Service charges - sanitation revenue	18/17a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% net Service charges - refuse revenue	18/17a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.9%	0.0%
% net net Service charges - other	18/17a	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total before revenue	18/17a	-	-	-	-	-	-	-	-	34 529	39 882	37 475
Service charges	-	-	-	-	-	-	-	-	-	34 529	39 882	37 475
Property rates	-	-	-	-	-	-	-	-	-	23 322	29 322	31 672
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	717	780	854
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-
Rentals of facilities and equipment	-	-	-	-	-	-	-	-	-	543	575	688
Capital expenditure excluding capital grant funding	-	-	-	-	-	-	-	-	-	5 788	5 788	5 788
Cash receipts from ratepayers	18/17a	-	-	-	-	-	-	-	-	79 446	27 877	34 487
Chargers & Other revenue	18/17a	-	-	-	-	-	-	-	-	32 086	49 121	43 346
Change of consumer debtors (current and non-current)	-	-	-	-	-	-	-	-	-	-	-	-
Operating and Capital Grant Revenue	18/17a	-	-	-	-	-	-	-	-	103 708	104 856	108 345
Capital expenditure - total	20/17a (2)	-	-	-	-	-	-	-	-	20 481	32 841	34 211
Capital expenditure - transport	20/17a (2)	-	-	-	-	-	-	-	-	-	-	-
Revenue/Expenditure												
Growth guidebook measures	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CH guidebook	-	-	0.3%	3.3%	4.0%	5.0%	5.3%	5.0%	5.0%	5.4%	5.4%	5.4%
DA&A operating grants total M/Y	-	-	-	-	-	-	-	-	-	79 014	73 083	79 104
DA&A capital grants total M/Y	-	-	-	-	-	-	-	-	-	24 081	22 742	23 088
Practical operating grants	-	-	-	-	-	-	-	-	-	-	-	-
Practical maintenance grants	-	-	-	-	-	-	-	-	-	-	-	-
Capital Maintenance Grants	-	-	-	-	-	-	-	-	-	-	-	-
Total (non-municipal) retained, provincial and district grants	-	-	-	-	-	-	-	-	-	103 708	101 834	103 808
Average annual reduction rate (revenue reduction)	-	-	-	-	-	-	-	-	-	-	-	-
DA&A services												
Let of Council-owned / public / other	-	-	-	-	-	-	-	-	-	73 015	73 217	73 708
EP&P revenue	-	-	-	-	-	-	-	-	-	1 521	2 008	2 088
Revenue Management	-	-	-	-	-	-	-	-	-	2 343	2 008	2 088
Other Operating Grants	-	-	-	-	-	-	-	-	-	1 521	1 273	1 038
-	-	-	-	-	-	-	-	-	-	79 014	79 082	79 088
DA&A capital												
Managed Infrastructure Grant (MIG)	-	-	-	-	-	-	-	-	-	21 081	102 148	127 088
Local Government Infrastructure	-	-	-	-	-	-	-	-	-	2 088	-	-
-	-	-	-	-	-	-	-	-	-	36 091	25 743	23 808
Total												
Change in operating debtors (current and non-current)	-	-	-	-	-	-	-	-	-	32 823	488	488
Total Operating Revenue												
Total Operating Revenue	-	-	-	-	-	-	-	-	-	114 048	123 953	129 537
Total Operating Expenditure	-	-	-	-	-	-	-	-	-	137 144	148 648	156 421
Operating Performance Surplus/Deficit	-	-	-	-	-	-	-	-	-	(23 096)	(24 695)	(26 884)
Cash and Cash Equivalents (30 June 2018)	-	-	-	-	-	-	-	-	-	983	-	-
Revenue												
Revenue in Total Operating Revenue	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.7%	4.9%
% Revenue in Property Rates Revenue	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.2%	4.9%
% Revenue in Electricity Revenue	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Revenue in Property Rates & Service Charges	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.4%	3.9%
Expenditure												
% Revenue in Total Operating Expenditure	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	4.0%
% Revenue in Employee Costs	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.9%	7.0%
% Revenue in Electricity & Public Works	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cash Per Budgeted Employee Position (R1000/employee)	-	-	0	0	0	0	0	0	0	20592.857	-	-
Average Cash Per Councilor (R1000/councilor)	-	-	0	0	0	0	0	0	0	320867.7737	-	-
RAM as % of PPE	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.1%	1.4%	1.3%
Asset Revenue and RAM as a % of PPE	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.8%	1.0%	1.0%
Debt Impairment % of Total Before Revenue	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	13.2%	18.6%	16.0%
Capital Revenue												
Internally Funded & Other (R1000)	-	-	-	-	-	-	-	-	-	7 719	5 788	5 718
Borrowing (R1000)	-	-	-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R1000)	-	-	-	-	-	-	-	-	-	24 081	27 131	28 881
Internally Generated Assets % of Non Grant Funding	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	01.2%	82.0%	82.3%
Capital Expenditure												
Total Capital Programme (R1000)	-	-	-	-	-	-	-	-	-	36 481	32 841	34 211
Asset Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Asset Revenue % of Total Capital Expenditure	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payor & Other	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	88.8%	48.3%	73.7%
Cash Coverage Ratio	-	-	-	-	-	-	-	-	-	0	(29)	(59)
Revenue												
Craving Rating (2018/19)	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0	0.0%	0.0%
Craving Changes to Craving	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.9%	0.0%
Revenue												
Surplus/Deficit	-	-	-	-	-	-	-	-	-	(16 959)	(48)	0 388
Cash Receipts												
Cash Receipts	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Expenditure Share	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (not operational transfers)	-	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%	2.3%	2.8%
High Level Outcomes of Funding Measurement												
Total Operating Revenue	-	-	-	-	-	-	-	-	-	114 048	123 953	129 537
Total Operating Expenditure	-	-	-	-	-	-	-	-	-	137 144	148 648	155 421
Surplus/Deficit (Budgeted) Operating Revenue	-	-	-	-	-	-	-	-	-	(23 096)	(24 695)	(26 884)
Surplus/Deficit (Budgeted) Operating Revenue and Cash Receipts	-	-	-	-	-	-	-	-	-	(8 005)	(448)	0 258
MTREX Funded (V) Unfunded (R)	-	-	15	1	1	1	1	1	1	0	0	1
MTREX Funded (V) Unfunded (R)	-	-	15	1	1	1	1	1	1	0	0	1

EC126 Ngqushwa - Supporting Table SA11 Property rates summary

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Valuation:	1									
Date of valuation:								2012/2017		
Financial year valuation used								Yes		
Municipal by-laws s6 in place? (Y/N)	2							No		
Municipal/assistant valuer appointed? (Y/N)								No	No	No
Municipal partnership s38 used? (Y/N)								No		
No. of assistant valuers (FTE)	3							No	No	No
No. of data collectors (FTE)	3							No	No	No
No. of internal valuers (FTE)	3							No	No	No
No. of external valuers (FTE)	3							1	1	1
No. of additional valuers (FTE)	4							None	None	None
Valuation appeal board established? (Y/N)								Yes		
Implementation time of new valuation roll (mths)								1 month		
No. of properties	5							6 230	6 230	6 230
No. of sectional title values	5							3	3	3
No. of unreasonably difficult properties s7(2)								1 302	1 302	1 302
No. of supplementary valuations								1	1	1
No. of valuation roll amendments								1	1	1
No. of objections by rate payers								25	25	25
No. of appeals by rate payers								1	1	1
No. of successful objections	8							25	25	25
No. of successful objections > 10%	8							-	-	-
Supplementary valuation								1	1	1
Public service infrastructure value (Rm)	5							0	0	0
Municipality owned property value (Rm)								111	111	111
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)								0	0	0
Valuation reductions-nature reserves/park (Rm)								0	0	0
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)								0	0	0
Valuation reductions-public worship (Rm)								-	-	-
Valuation reductions-other (Rm)								1	1	1
Total valuation reductions:		-	-	-	-	-	-	1	1	1
Total value used for rating (Rm)	5									
Total land value (Rm)	5							-	-	-
Total value of improvements (Rm)	5									
Total market value (Rm)	5							991	991	991
Rating:										
Residential rate used to determine rate for other categories? (Y/N)								No		
Differential rates used? (Y/N)	5							Yes	Yes	Yes
Limit on annual rate increase (s20)? (Y/N)								No		
Special rating area used? (Y/N)								None	None	None
Phasing-in properties s21 (number)								Yes		
Rates policy accompanying budget? (Y/N)								None		
Fixed amount minimum value (R'000)								No		
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6							19 515	19 515	19 515
Rate revenue expected to collect (R'000)	6							11 003	11 003	11 003
Expected cash collection rate (%)								7000,0%	800,0%	800,0%
Special rating areas (R'000)	7							-	-	-
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)								107	107	107
Rebates, exemptions - other (R'000)								1 069	1 069	1 069
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	1 176	1 176	1 176

EC126 Ngqushwa - Supporting Table SA13a Service Tariffs by category

[illegible]

EC126 Ngqushwa - Supporting Table SA13b Service Tariffs by category - explanatory

[illegible]

EC126 Ngqushwa - Supporting Table SA14 Household bills

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18 % Incr.	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates								6.4%	55.77	58.55	62.28
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal								8.4%	76.61	80.97	85.51
Other											
sub-total		-	-	-	-	-	-	-	132,38	139,93	147,76
VAT on Services											
Total large household bill:		-	-	-	-	-	-	-	132,38	139,93	147,76
% increase/decrease			-	-	-	-	-		-	5,7%	5,6%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates								6.4%	134,15	141,80	149,74
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal								6.4%	76.61	80.97	85.51
Other											
sub-total		-	-	-	-	-	-	-	210,76	222,77	235,25
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	210,76	222,77	235,25
% increase/decrease			-	-	-	-	-		-	5,7%	5,6%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates									-	-	-
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal									-	-	-
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-		-	-	-

EC126 Ngqushwa - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		-	-	-	-	-	-	78 633	80 643	81 608
Local Government Equitable Share								73 615	75 217	75 760
EPWP Incentive								1 531	1 629	1 733
Finance Management								2 345	2 600	2 860
PMU								1 142	1 197	1 255
Provincial Government:		-	-	-	-	-	-	308	-	308
Sport and Recreation								308	-	308
PMU										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	74	78	83
Lg Seta								74	78	83
Total Operating Transfers and Grants	5	-	-	-	-	-	-	79 014	80 721	81 999
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	24 691	25 934	27 246
Municipal Infrastructure Grant (MIG)								21 691	22 742	23 850
Rural Households Infrastructure								3 000	3 192	3 396
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Lg Seta										
Total Capital Transfers and Grants	5	-	-	-	-	-	-	24 691	25 934	27 246
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	-	-	-	-	-	103 706	106 655	109 245

EC126 Ngqushwa - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	78 633	80 643	81 608
Local Government Equitable Share								73 615	75 217	75 760
EPWP Incentive								1 531	1 629	1 733
Finance Management								2 345	2 600	2 860
PMU								1 142	1 197	1 255
Provincial Government:		-	-	-	-	-	-	308	-	308
Sport and Recreation								308	-	308
PMU										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	74	78	83
Lg Seta								74	78	83
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	79 014	80 721	81 999
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	24 691	25 934	27 246
Municipal Infrastructure Grant (MIG)								21 691	22 742	23 850
Rural Households Infrastructure								3 000	3 192	3 396
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Lg Seta										
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	24 691	25 934	27 246
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	-	-	-	-	-	103 706	106 655	109 245

EC126 Ngqushwa - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds[illegible]

EC126 Ngqushwa - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand		A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>	1									
Basic Salaries and Wages								4 313	3 618	3 848
Pension and UIF Contributions								862	926	994
Medical Aid Contributions								684	735	789
Motor Vehicle Allowance								2 268	2 017	2 203
Cellphone Allowance								605	650	698
Housing Allowances										
Other benefits and allowances							-	181	194	208
Sub Total - Councillors		-	-	-	-	-	-	8 913	8 140	8 741
% Increase	4		-	-	-	-	-	-	(8,7%)	7,4%
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages								4 418	4 454	4 841
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6							-		
Sub Total - Senior Managers of Municipality		-	-	-	-	-	-	4 418	4 454	4 841
% Increase	4		-	-	-	-	-	-	0,8%	8,7%
<u>Other Municipal Staff</u>										
Basic Salaries and Wages								42 765	47 221	49 584
Pension and UIF Contributions								6 387	6 642	7 094
Medical Aid Contributions								1 929	2 057	2 195
Overtime								161	173	186
Performance Bonus								-	-	-
Motor Vehicle Allowance	3							2 408	2 695	2 967
Cellphone Allowance	3							433	465	499
Housing Allowances	3							173	185	199
Other benefits and allowances	3							3 018	944	971
Payments in lieu of leave								717	1	815
Long service awards								105	109	117
Post-retirement benefit obligations	6							-	-	-
Sub Total - Other Municipal Staff		-	-	-	-	-	-	58 096	60 492	64 628
% Increase	4		-	-	-	-	-	-	4,1%	6,8%
Total Parent Municipality		-	-	-	-	-	-	71 427	73 085	78 208

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		636 038	5 819	28 356			670 213
Chief Whip			322 166	3 152	28 354			353 671
Executive Mayor			473 205	3 286	140 105			616 596
Deputy Executive Mayor								-
Executive Committee			1 334 433	17 366	12 579			1 364 377
Total for all other councillors			5 490 883	367 608	49 291			5 907 782
Total Councillors	8	-	8 256 725	397 231	258 684			8 912 640
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1 173 839	23 956				1 197 795
Chief Finance Officer			1 052 060	21 471				1 073 531
Manager Technical Services			1 052 060	21 471				1 073 531
Manager Community Services			1 052 060	21 471				1 073 531
								-
								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	4 330 019	88 368	-	-		4 418 387
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	12 586 744	485 599	258 684	-		13 331 027

TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION

[illegible][illegible]

EC126 Ngqushwa - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
Revenue By Source																	
Property rates		1 944	1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	1 528	6 096	23 322	29 922	31 072	
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue		60	60	60	60	60	60	60	60	60	60	60	60	717	760	804	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		45	46	46	46	46	46	46	46	46	46	46	42	543	575	609	
Interest earned - external investments		214	214	214	214	214	214	214	214	214	214	214	214	2 566	2 717	3 875	
Interest earned - outstanding debtors		344	344	344	344	344	344	344	344	344	344	344	344	4 125	5 275	6 965	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		70	70	70	70	70	70	70	70	70	70	70	70	836	885	936	
Licences and permits		148	148	148	148	148	148	148	148	148	148	148	148	1 773	1 878	1 987	
Agency services		40	40	40	40	40	40	40	40	40	40	40	40	483	512	542	
Transfers and subsidies		6 585	6 585	6 585	6 585	6 585	6 585	6 585	6 585	6 585	6 585	6 585	6 585	79 014	80 721	81 999	
Other revenue		25	23	23	23	23	23	23	23	23	23	23	41	297	314	332	
Gains on disposal of PPE		31	31	31	31	31	31	31	31	31	31	31	31	372	394	417	
Total Revenue (excluding capital transfers and contributions)		9 584	9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	9 087	13 670	114 049	123 953	129 537	
Expenditure By Type																	
Employee related costs		5 210	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	4 984	62 514	64 946	69 467	
Remuneration of councillors		743	749	749	749	749	749	749	749	749	749	749	679	8 913	8 140	8 741	
Debt impairment		267	267	267	267	267	267	267	267	267	267	267	267	3 200	3 200	3 200	
Depreciation & asset impairment		1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	1 658	19 898	20 032	21 996	
Finance charges		73	73	73	73	73	73	73	73	73	73	73	73	881	931	983	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		171	170	170	170	170	170	170	170	170	170	170	180	2 047	3 161	3 267	
Contracted services		1 279	-	-	-	-	-	-	-	-	-	-	14 071	15 350	14 824	14 205	
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		2 028	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	(6 320)	24 341	33 415	33 562	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		11 429	11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	11 012	15 592	137 144	148 640	155 421	
Surplus/(Deficit)		(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 925)	(1 922)	(23 095)	(24 695)	(25 884)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		133	133	133	133	133	133	133	133	133	133	133	136	1 996	1 239	1 362	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	133	133	133	133	133	133	133	133	133	133	133	136	1 996	1 239	1 362	

EC126 Ngqushwa - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote																	
	Vote 1 - Council General		9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	9 474	113 690	-	-
	Vote 2 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Budget and Treasury		2 021	1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	1 605	6 187	24 254	148 316	155 121
	Vote 4 - Corporate Services		6	6	6	6	6	6	6	6	6	6	6	6	74	-	-
	Vote 5 - Community & Social Services		60	60	60	60	60	60	60	60	60	60	60	60	722	1 572	1 663
	Vote 6 - Technical services														-	-	-
	Vote 7 - [NAME OF VOTE 7]														-	-	-
	Vote 8 - [NAME OF VOTE 8]														-	-	-
	Vote 9 - [NAME OF VOTE 9]														-	-	-
	Vote 10 - [NAME OF VOTE 10]														-	-	-
	Vote 11 - [NAME OF VOTE 11]														-	-	-
	Vote 12 - [NAME OF VOTE 12]														-	-	-
	Vote 13 - [NAME OF VOTE 13]														-	-	-
	Vote 14 - [NAME OF VOTE 14]														-	-	-
	Vote 15 - [NAME OF VOTE 15]														-	-	-
	Total Revenue by Vote		11 562	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	15 728	138 740	149 887	156 783
Expenditure by Vote to be appropriated																	
	Vote 1 - Council General		1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	1 384	16 608	10 582	11 264
	Vote 2 - Municipal Manager		1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	1 228	14 742	23 349	24 685
	Vote 3 - Budget and Treasury		4 025	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	3 609	8 189	48 303	47 813	48 936
	Vote 4 - Corporate Services		1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	1 580	18 962	25 575	26 991
	Vote 5 - Community & Social Services		2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	26 690	26 511	27 770
	Vote 6 - Technical services														11 839	14 818	15 775
	Vote 7 - [NAME OF VOTE 7]														-	-	-
	Vote 8 - [NAME OF VOTE 8]														-	-	-
	Vote 9 - [NAME OF VOTE 9]														-	-	-
	Vote 10 - [NAME OF VOTE 10]														-	-	-
	Vote 11 - [NAME OF VOTE 11]														-	-	-
	Vote 12 - [NAME OF VOTE 12]														-	-	-
	Vote 13 - [NAME OF VOTE 13]														-	-	-
	Vote 14 - [NAME OF VOTE 14]														-	-	-
	Vote 15 - [NAME OF VOTE 15]														-	-	-
	Total Expenditure by Vote		10 442	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	10 026	26 444	137 144	148 648	155 421
	Surplus/(Deficit) before assoc.		1 120	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	(10 716)	1 596	1 239	1 362
	Taxation														-	-	-
	Attributable to minorities														-	-	-
	Share of surplus/ (deficit) of associate														-	-	-
	Surplus/(Deficit)	1	1 120	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	1 119	(10 716)	1 596	1 239	1 362

EC126 Ngqushwa - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue - Functional																
Governance and administration																
Executive and council		11 501	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	11 085	15 668	138 017	148 316	155 121
Finance and administration		2 027	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	1 611	6 194	113 690	148 316	155 121
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety																
Community and social services		0	0	0	0	0	0	0	0	0	0	0	0	1	-	-
Sport and recreation		0	0	0	0	0	0	0	0	0	0	0	0	1	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services																
Planning and development		0	0	0	0	0	0	0	0	0	0	0	0	4	1 572	1 663
Road transport		0	0	0	0	0	0	0	0	0	0	0	0	4	17	18
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	1 555	1 645
Trading services																
Energy sources		60	60	60	60	60	60	60	60	60	60	60	60	717	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		60	60	60	60	60	60	60	60	60	60	60	60	717	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		11 562	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	11 145	15 728	138 740	149 887	156 783
Expenditure - Functional																
Governance and administration																
Executive and council		8 371	9 462	9 462	9 462	9 462	9 462	9 462	9 462	9 462	9 462	9 462	(2 542)	100 448	107 319	111 876
Finance and administration		2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	2 345	28 142	30 513	32 307
Internal audit		5 758	6 850	6 850	6 850	6 850	6 850	6 850	6 850	6 850	6 850	6 850	(5 155)	69 099	73 388	75 927
Internal audit		267	267	267	267	267	267	267	267	267	267	267	267	3 207	3 418	3 641
Community and public safety																
Community and social services		523	955	955	955	955	955	955	955	955	955	955	(3 797)	6 280	3 918	3 918
Sport and recreation		331	331	331	331	331	331	331	331	331	331	331	331	3 968	826	887
Public safety		-	432	432	432	432	432	432	432	432	432	432	(4 320)	-	851	914
Housing		163	193	193	193	193	193	193	193	193	193	193	193	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	2 311	2 019	2 117
Economic and environmental services																
Planning and development		1 596	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	5 916	19 151	25 369	26 921
Road transport		495	495	495	495	495	495	495	495	495	495	495	495	5 942	10 249	10 723
Environmental protection		1 101	669	669	669	669	669	669	669	669	669	669	5 421	13 210	15 140	16 197
Trading services																
Energy sources		769	769	769	769	769	769	769	769	769	769	769	769	9 225	10 236	10 945
Water management		165	165	165	165	165	165	165	165	165	165	165	165	1 980	2 688	2 848
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		604	604	604	604	604	604	604	604	604	604	604	604	7 245	7 548	8 097
Other		170	170	170	170	170	170	170	170	170	170	170	170	2 039	2 008	1 761
Total Expenditure - Functional		11 429	12 520	12 520	12 520	12 520	12 520	12 520	12 520	12 520	12 520	12 520	516	137 144	148 648	155 421
Surplus/(Deficit) before assoc.		133	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	15 212	1 596	1 239	1 362
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	133	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	(1 375)	15 212	1 596	1 239	1 362

EC126 Ngqushwa - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
IR thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Council General																
Vote 2 - Municipal Manager																
Vote 3 - Budget and Treasury																
Vote 4 - Corporate Services																
Vote 5 - Community & Social Services																
Vote 6 - Technical services																
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital multi-year expenditure sub-total	2															
Single-year expenditure to be appropriated																
Vote 1 - Council General																
Vote 2 - Municipal Manager																
Vote 3 - Budget and Treasury		50	53	53	53	53	53	53	53	53	53	53	17	594	629	-
Vote 4 - Corporate Services		280	277	277	277	277	277	277	277	277	277	277	313	3 362	2 418	1 500
Vote 5 - Community & Social Services		138	138	138	138	138	138	138	138	138	138	138	138	1 652	2 169	3 220
Vote 6 - Technical services		2 066	2 066	2 066	2 066	2 066	2 066	2 066	2 066	2 066	2 066	2 066	2 066	24 793	27 625	29 491
Vote 7 - [NAME OF VOTE 7]																
Vote 8 - [NAME OF VOTE 8]																
Vote 9 - [NAME OF VOTE 9]																
Vote 10 - [NAME OF VOTE 10]																
Vote 11 - [NAME OF VOTE 11]																
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Capital single-year expenditure sub-total	2	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	30 401	32 841	34 211
Total Capital Expenditure	2	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	30 401	32 841	34 211

EC126 Ngqushwa - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
1	Capital Expenditure - Functional																
	Governance and administration																
	Executive and council		330	254	125	-	-	-	-	-	-	-	-	3 247	3 956	3 047	1 500
	Finance and administration		330	254	125	-	-	-	-	-	-	-	-	3 247	3 956	3 047	1 500
	Internal audit													-	-	-	-
	Community and public safety																
	Community and social services		107	107	107	107	107	107	107	107	107	107	107	107	1 287	1 818	2 550
	Sport and recreation		29	29	29	29	29	29	29	29	29	29	29	29	350	900	1 500
	Public safety		52	52	52	52	52	52	52	52	52	52	52	52	618	480	590
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		27	27	27	27	27	27	27	27	27	27	27	27	319	438	460
	Economic and environmental services																
	Planning and development		1 846	1 846	1 846	1 846	1 846	1 846	1 846	1 846	1 846	1 846	1 846	1 846	22 158	24 976	27 161
	Road transport		30	30	30	30	30	30	30	30	30	30	30	30	365	351	670
	Environmental protection		1 816	1 816	1 816	1 816	1 816	1 816	1 816	1 816	1 816	1 816	1 816	1 816	21 793	24 625	26 491
	Trading services																
	Energy sources		250	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	(7 250)	3 000	3 000	3 000
	Water management		250	250	250	250	250	250	250	250	250	250	250	250	3 000	3 000	3 000
	Waste water management		-	250	250	250	250	250	250	250	250	250	250	(2 500)	-	-	-
	Waste management		-	250	250	250	250	250	250	250	250	250	250	(2 500)	-	-	-
	Other		-	250	250	250	250	250	250	250	250	250	250	(2 500)	-	-	-
	Total Capital Expenditure - Functional	2	2 533	3 458	3 329	3 204	3 204	3 204	3 204	3 204	3 204	3 204	3 204	3 204	30 401	32 841	34 211
	Funded by:																
	National Government		2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	24 691	27 131	28 501
	Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital		2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	24 691	27 131	28 501
	Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Internally generated funds		476	476	476	476	476	476	476	476	476	476	476	476	5 710	5 710	5 710
	Total Capital Funding		2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	30 401	32 841	34 211

MONTHLY CASH FLOWS		Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Cash Receipts By Source																
Property rates		1 167	917	917	917	917	917	917	917	917	917	917	6 001	18 337	23 938	29 518
Service charges - electricity revenue													-	-	-	-
Service charges - water revenue													-	-	-	-
Service charges - sanitation revenue													-	-	-	-
Service charges - refuse revenue													-	-	-	-
Service charges - other		36	36	36	36	36	36	36	36	36	36	36	36	430	608	764
Rental of facilities and equipment		27	27	27	27	27	27	27	27	27	27	27	27	328	460	578
Interest earned - external investments		214	214	214	214	214	214	214	214	214	214	214	214	2 566	2 174	3 681
Interest earned - outstanding debtors		5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	(40 080)	18 125	4 220	6 617
Dividends received													-	-	-	-
Fines, penalties and forfeits		42	42	42	42	42	42	42	42	42	42	42	42	501	708	889
Licences and permits		89	89	89	89	89	89	89	89	89	89	89	177	1 152	1 502	1 887
Agency services		40	40	40	40	40	40	40	40	40	40	40	40	483	410	515
Transfer receipts - operational		26 338				26 338				26 338			-	79 014	90 721	81 999
Other revenue		14	14	14	14	14	14	14	14	14	14	14	55	207	251	316
Cash Receipts by Source		33 258	6 670	6 670	6 670	33 008	6 670	6 670	6 670	33 008	6 670	6 670	(33 487)	119 145	114 991	126 764
Other Cash Flows by Source																
Transfer receipts - capital		8 230				8 230				8 230			-	24 691	29 934	27 246
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-						372					-	372	315	396
Proceeds on disposal of PPE													-	-	-	-
Short term loans													-	-	-	-
Borrowing long term/refinancing													-	-	-	-
Increase (decrease) in consumer deposits													-	-	-	-
Decrease (increase) in non-current debtors													-	-	-	-
Decrease (increase) other non-current receivables													-	-	-	-
Decrease (increase) in non-current investments													-	-	-	-
Total Cash Receipts by Source		41 488	6 670	6 670	6 670	41 238	6 670	7 042	6 670	41 238	6 670	6 670	(33 487)	144 209	141 241	154 406
Cash Payments by Type																
Employee related costs		5 210	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	5 232	4 984	62 514	64 946	69 467
Remuneration of councillors		743	749	749	749	749	749	749	749	749	749	749	679	8 913	8 140	8 741
Finance charges		73	73	73	73	73	73	73	73	73	73	73	73	881	931	993
Bulk purchases - Electricity													-	-	-	-
Bulk purchases - Water & Sewer													-	-	-	-
Other materials		1 024	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	1 018	(9 156)	2 047	3 161	3 267
Contracted services		1 279	-	-	-	-	-	-	-	-	-	-	14 071	15 350	14 824	14 205
Transfers and grants - other municipalities													-	-	-	-
Transfers and grants - other													-	-	-	-
Other expenditure		2 028	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	(6 320)	24 341	31 415	33 562
Cash Payments by Type		10 357	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	9 936	4 332	114 046	125 416	130 225
Other Cash Flows/Payments by Type																
Capital assets		2 533	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	2 058	7 291	30 401	32 841	34 211
Repayment of borrowing													-	-	-	-
Other Cash Flows/Payments													-	-	-	-
Total Cash Payments by Type		12 890	11 993	11 993	11 993	11 993	11 993	11 993	11 993	11 993	11 993	11 993	11 623	144 447	158 256	164 436
NET INCREASE(DECREASE) IN CASH HELD		28 598	(5 324)	(5 324)	(5 324)	29 245	(5 324)	(4 951)	(5 324)	29 245	(5 324)	(5 324)	(45 100)	(238)	(17 015)	(10 029)

EC126 Ngqushwa - Supporting Table SA34a Capital expenditure on new assets by asset class[illegible]

Promenades									
Capital Spares									
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									
Community Assets	-	-	-	-	-	-	6 429	6 429	6 210
Community Facilities	-	-	-	-	-	-	6 429	6 429	6 210
Halls							6 064	6 064	5 845
Centres									
Crèches									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria							365	365	365
Police									
Ports									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	-	-	-	329	329	329
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	329	329	329
Staff Housing									
Social Housing							329	329	329

<i>Capital Spares</i>												
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets												
<u>Intangible Assets</u>		-	-	-	-	-	-	674	674	674		
Servitudes												
Licences and Rights		-	-	-	-	-	-	674	674	674		
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications								674	674	674		
Load Settlement Software Applications												
Unspecified												
<u>Computer Equipment</u>		-	-	-	-	-	-	61	61	61		
Computer Equipment								61	61	61		
<u>Furniture and Office Equipment</u>		-	-	-	-	-	-	256	256	256		
Furniture and Office Equipment								256	256	256		
<u>Machinery and Equipment</u>		-	-	-	-	-	-	882	882	882		
Machinery and Equipment								882	882	882		
<u>Transport Assets</u>		-	-	-	-	-	-	2 400	2 400	2 400		
Transport Assets								2 400	2 400	2 400		
<u>Libraries</u>		-	-	-	-	-	-	-	-	-		
Libraries												
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-		
Zoo's, Marine and Non-biological Animals												
Total Capital Expenditure on new assets	1	-	-	-	-	-	-	30 401	30 401	32 841		

EC126 Nggushwa • Supporting Table SA34c Repairs and maintenance expenditure by asset class

[illegible]

Load Settlement Software Applications											
Unspecified											
<u>Computer Equipment</u>											
Computer Equipment								107	113	119	
								107	113	119	
<u>Furniture and Office Equipment</u>											
Furniture and Office Equipment											
<u>Machinery and Equipment</u>											
Machinery and Equipment											
<u>Transport Assets</u>								35	839	916	
Transport Assets								35	839	916	
<u>Libraries</u>											
Libraries											
<u>Zoo's, Marine and Non-biological Animals</u>											
Zoo's, Marine and Non-biological Animals											
Total Repairs and Maintenance Expenditure	1							2 047	3 161	3 267	

EC126 Ngqushwa - Supporting Table SA34d Depreciation by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	14 365	15 471	16 616
Roads Infrastructure		-	-	-	-	-	-	14 365	15 471	16 616
Roads		-	-	-	-	-	-	14 365	15 471	16 616
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	0	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	2 187	2 208	2 221
Computer Equipment		-	-	-	-	-	-	370	372	374
Computer Equipment		-	-	-	-	-	-	370	372	374
Furniture and Office Equipment		-	-	-	-	-	-	319	321	323
Furniture and Office Equipment		-	-	-	-	-	-	319	321	323
Machinery and Equipment		-	-	-	-	-	-	1 669	1 679	1 678
Machinery and Equipment		-	-	-	-	-	-	1 669	1 679	1 678
Transport Assets		-	-	-	-	-	-	778	782	787
Transport Assets		-	-	-	-	-	-	778	782	787
Libraries		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	-	-	0	-	-	-	19 898	21 032	21 996

EC126 Ngqushwa - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Council General		-	-	-				
Vote 2 - Municipal Manager		-	-	-				
Vote 3 - Budget and Treasury		594	629	-				
Vote 4 - Corporate Services		3 362	2 418	1 500				
Vote 5 - Community & Social Services		1 652	2 169	3 220				
Vote 6 - Technical services		24 793	27 625	29 491				
Vote 7 - [NAME OF VOTE 7]		-	-	-				
Vote 8 - [NAME OF VOTE 8]		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		30 401	32 841	34 211	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Council General								
Vote 2 - Municipal Manager								
Vote 3 - Budget and Treasury								
Vote 4 - Corporate Services								
Vote 5 - Community & Social Services								
Vote 6 - Technical services								
Vote 7 - [NAME OF VOTE 7]								
Vote 8 - [NAME OF VOTE 8]								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		30 401	32 841	34 211	-	-	-	-

EC126 Ngigishwa - Supporting Table SA38 Consolidated detailed operational projects

Municipal Vote/Operational project	Ref	Program/Project description	Project number	EDP Code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	QPS co-estimate	Total Project Estimate	Prior year outcomes			2017/18 Medium Term Revenue & Expenditure Framework			Project Information
R Roadstead	4			2	S			5		Audited Outcome 2015/16	Current Year 2016/17 Full Year Forecast	Budget Year 2017/18	Budget Year 2018/19	Budget Year 2019/20	Ward location	
Parent municipality:																
List of operational projects grouped by Municipal Vote																
Council General			1		Yes							3 028	2 857	3 048		
Budget & Treasury Office			2		Yes							2 729	2 839	1 884		
Corporate Services			3		Yes							3 196	4 678	4 829		
Technical services			4		Yes							51	705	777		
Community and Public Safety			5		Yes							1 468	1 371	1 004		
														-		
Parent operational expenditure																
	5											19 471	12 448	15 591		
Entity:																
List of operational projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Operational expenditure																
Total Operational expenditure												19 471	12 448	15 591		

PART THREE

8. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I Thandekile T. Mnyimba the Municipal Manager of Ngqushwa Local Municipality certify that the Draft Budget and supporting documentation for the 2017/18 financial year, have been prepared in accordance with the Municipal Finance Management Act and the Regulations made under the Act; and that the Draft Budget and supporting documentations are consistent with the Draft Integrated Development Plan of the Municipality.

Signature:

Date: 31/05/2017

9. MUNICIPAL BUDGET LOCKING CERTIFICATE

Certification that the adopted budget for 2016/17 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 67 dated 12 March 2013)

I, Thandekile T. Mnyimba, in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name

T Mnyimba

Municipal manager of

Ngqushwa EC126
(name and demarcation code of municipality)

Signature

[Signature]

Date

31/05/2017

This certificate must be submitted to National Treasury on the following email address: lgdocuments@treasury.gov.za.

Also send copies to the *Auditor General* and the relevant provincial treasury

